



General Assembly

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Items 141 and 142 of the preliminary list*

Proposed programme budget for 2021

Programme planning

Proposed programme budget for 2021

Part XIV

Staff assessment

Section 36

Staff assessment

* [A/75/50](#).



Evolution of financial resources

(Thousands of United States dollars)

Changes								2021 estimate (before recosting)	2021 estimate (after recosting)	
2019 expenditure	2020 appropriation	Technical adjustments	New/expanded mandates	Other	Total	Percentage		Recosting		
Total	265 531.5	267 233.0	(2 361.7)	760.8	4 106.4	2 505.5	0.9	269 738.5	2 045.3	271 783.8

- 36.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post-adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.
- 36.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of under a specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 (X) A. Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment.
- 36.3 The proposed regular budget resources for 2021 amount to \$269,738,500 before recosting and reflect an increase of \$2,505,500 compared with the appropriation for 2020. The variance of \$2,505,500 relates to staff cost adjustments that take into account current expenditure experience and post changes proposed for 2021, as explained in the individual sections.